

111TH CONGRESS  
1ST SESSION

# S. 725

To amend the Internal Revenue Code of 1986 to allow self-employed individuals to deduct health insurance costs in computing self-employment taxes.

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IN THE SENATE OF THE UNITED STATES

MARCH 26, 2009

Mr. BINGAMAN (for himself and Mr. HATCH) introduced the following bill;  
which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to allow self-employed individuals to deduct health insurance costs in computing self-employment taxes.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. SHORT TITLE.**

4       This Act may be cited as the “Equity for Our Na-  
5       tion’s Self Employed Act of 2009”.

6       **SEC. 2. DEDUCTION FOR HEALTH INSURANCE COSTS IN**  
7       **COMPUTING SELF-EMPLOYMENT TAXES.**

8       (a) IN GENERAL.—Section 162(l) of the Internal  
9       Revenue Code of 1986 (relating to special rules for health  
10      insurance costs of self-employed individuals) is amended

1 by striking paragraph (4) and by redesignating paragraph  
2 (5) as paragraph (4).

3 (b) EFFECTIVE DATE.—The amendments made by  
4 this section shall apply to taxable years beginning after  
5 the date of the enactment of this Act.

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